United Nations

A/62/81

General Assembly

Distr.: General
14 May 2007

Original: English

Sixty-second session
Item 132 of the preliminary list*
Programme planning

Experience gained in the planning and budgeting process

Report of the Secretary-General

Summary

The General Assembly, in its resolution 58/269, decided to review, with a view to taking a final decision at its sixty-second session, the format, content and duration of the strategic framework, including the necessity of maintaining part one, and requested the Secretary-General to submit a report, through the Committee for Programme and Coordination, reviewing the experiences gained with the changes made in the planning and budgeting process.

The elements of the programme planning, budgeting, monitoring and evaluation cycle have evolved over the years, with the most recent changes being made in conjunction with the introduction of results-based budgeting and results-based management concepts. Changes to the planning and budgeting process to ensure a more results-oriented Organization have addressed concerns about the format and content of planning, budgeting, monitoring and evaluation reports, the lengthy process and duplicative nature of intergovernmental review, management issues, flexibility, training, transparency and accountability. While improvements and refinements continue to be made in all those areas, the basic policies, procedures and mechanisms are in place. Future reports on those matters will undoubtedly reveal lacunae and areas for further improvement as lessons are learned regarding what works and what does not.

* A/62/50.

07-34214 (E) 300507

The present report addresses issues related to the planning and budgeting instruments, the monitoring and evaluation elements of the programme planning cycle to facilitate decision-making by the General Assembly on the strategic framework, and the role of the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions in reviewing planning and budget documents. The Assembly may also wish to request further action with respect to revision of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation; results-based management, including monitoring and evaluation; and training.

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I. Introduction

1. The General Assembly, in its resolution 58/269, having considered the reports of the Secretary-General entitled "Intergovernmental review of the medium-term plan and the programme budget" (A/57/786) and "Improvements to the current process of planning and budgeting" (A/58/395 and Corr.1), the note by the Secretary-General entitled "Improvements to the current process of planning and budgeting" (A/58/600) and the reports of the Advisory Committee on Administrative and Budgetary Questions thereon (A/58/7/Add.5 and A/58/610), decided to review, with a view to taking a final decision at its sixty-second session, the format, content and duration of the strategic framework, including the necessity of maintaining part one, and requested the Secretary-General to submit a report, through the Committee for Programme and Coordination, reviewing the experiences gained with the changes made in the planning and budgeting process.

2. The present report responds to that request and addresses issues related to the planning and budgeting instruments and the monitoring and evaluation elements of the programme planning cycle to facilitate decision-making by the General Assembly thereon. Due account has also been taken of Assembly resolutions 60/257 and 61/235. The report will also be considered by the Committee for Programme and Coordination at its forty-seventh session, pursuant to the invitation of the Assembly.[1]

II. Background

3. Following the Millennium Assembly in 2000, during which Member States decided to make the United Nations a more effective instrument for the pursuit of the priorities adopted in the United Nations Millennium Declaration (resolution 55/2), the Secretary-General presented proposals for strengthening the United Nations. In his report on strengthening of the United Nations: an agenda for further change (A/57/387), the Secretary-General drew attention, inter alia, to weaknesses of the budgeting and planning process with respect to activities funded under the regular budget. It was pointed out that the process was spread over a very long period of time, was complex, protracted, disjointed, time-consuming and rigid. Further, with a budget preparation cycle which started 18 months ahead of the biennium to which it related, the systems for reporting and evaluating the performance of programmes could have little practical impact on the plan and on resource allocation decisions for the subsequent period.

4. The Secretary-General, in an effort to streamline the process and to facilitate the focusing of attention on objectives and results rather than on quantitative measures of input and output, proposed a number of adjustments, including a shorter, more strategic medium-term plan covering two years instead of four years; a budget outline that could be combined with the medium-term plan; a shorter, more strategic budget with supplementary detail provided separately; and a strengthened system of evaluation and monitoring that will better measure the impact of the Organization's work. At the same time, the Secretary-General also recommended that the intergovernmental review of plans and budgets then performed by both the

[1] See *Official Records of the General Assembly, Sixty-first Session, Supplement No. 16* (A/61/16), para. 439.

Fifth Committee and the Committee for Programme and Coordination be absorbed under the auspices of the Fifth Committee itself. That measure was to reduce the time spent on reviewing planning and budgeting documents and the duplicative nature of those reviews.

5. The General Assembly, in its resolution 57/300, requested the Secretary-General to submit a more detailed proposal concerning the medium-term plan and linkage to the budget outline for consideration at its fifty-eighth session. The Assembly also reaffirmed the roles of the Fifth Committee, the Committee for Programme and Coordination and the Advisory Committee in the intergovernmental consideration of the planning, programming and budgeting processes and at the same time invited the Committee for Programme and Coordination to continue to improve its working methods. In the same resolution, the Assembly welcomed the Secretary-General's efforts to strengthen the system of evaluation and monitoring and requested him to submit a report clarifying his proposal for a single-stage intergovernmental review of the programme budget and medium-term plan for consideration at its resumed fifty-seventh session.

6. In response to that request, the Secretary-General submitted his report on intergovernmental review of the medium-term plan and the programme budget (A/57/786). In an attempt to find ways to streamline the whole planning and budgeting process in order to facilitate decision-making by Member States, it was proposed that the Committee for Programme and Coordination should no longer have responsibility for reviewing the medium-term plan, the budget outline and the programme budgets and that instead the plan and budget would be subject to a single-stage intergovernmental review by the Fifth Committee, which would take into account, following established practice, the technical recommendations of the Advisory Committee. The role of the Committee for Programme and Coordination would thenceforth focus on programme monitoring and evaluation of results achieved, shifting its emphasis from the pre-implementation to the implementation and post-implementation stages of the work of the Organization funded under the regular budget. The General Assembly decided to defer consideration of the above-mentioned report until its fifty-eighth session.

7. In response to General Assembly resolution 57/300 with respect to the planning and budgeting process, the Secretary-General submitted his report on improvements to the process of planning and budgeting to the General Assembly for consideration at its fifty-eighth session (A/58/395 and Corr.1). In that report, the Secretary-General proposed:

(a) A medium-term plan that would cover a two-year period, to be renamed "part one: biennial programme plan" and combined with "part two: budget outline" so as to constitute a "strategic framework" for the Organization, thereby linking estimated resource requirements to the planning stage;

(b) An expansion of the detail contained in the budget outline, including additional information on programmatic and resource changes;

(c) Further improvement to the format and content of the proposed programme budget to facilitate decision-making at the policy level;

(d) A revision of the role of the Committee for Programme and Coordination that would encompass the review of part one: biennial programme plan of the

strategic framework but exclude review of part two: budget outline of the strategic framework and the proposed programme budget.

8. The Advisory Committee, in considering the Secretary-General's proposals, recommended that mock-ups of the proposed documents be prepared for the Assembly's review (A/58/7/Add.5) and the Secretary-General submitted such mock-ups (A/58/600, annexes I and II).

9. Based on the deliberations of the General Assembly on the above-mentioned reports, Member States had markedly divergent views about the Secretary-General's proposals. Some were of the view that the Committee for Programme and Coordination was the main body responsible for the programme planning, budgeting, monitoring and evaluation cycle and should therefore continue to consider all related reports within its mandate. Other Member States were of the view that the Committee had not lived up to expectations, had failed in its efforts to improve its effectiveness, had been unable to reach consensus on recommended improvements to its working methods and procedures and had not provided added value to decision-making by the General Assembly.[2] Concerns were also expressed about the method of negotiating, word by word,[3] the lengthy process of review of planning and budgeting instruments and the little attention given to monitoring and evaluation of results achieved (see A/C.5/58/SR.18 and A/57/786). Views were also expressed about the importance of not compromising the powers of intergovernmental bodies for programme planning, the setting of the level of the budget and resource allocation (see A/C.5/58/SR.18). In that regard, concern was expressed that the proposal to link the plan to the budget outline would amount to imposing, at the planning stage, budget ceilings on programme requirements (see A/C.5/58/SR.18).

10. The intense debate addressed procedural issues, in terms of the intergovernmental review process, as well as substantive issues, in terms of the format of the plan, including its duration, the strategic linkage between programme planning and resource planning and monitoring and evaluation. The outcome was that the General Assembly did not agree with the inclusion of the budget outline as part of the strategic framework as proposed by the Secretary-General and, in its resolution 58/269, requested the Secretary-General to prepare, on a trial basis, for submission to it at its fifty-ninth session, a strategic framework comprising (a) part one: a plan outline reflecting the longer-term objectives of the Organization and (b) part two: a biennial programme plan. The Assembly decided that the programme narratives of the programme budget fascicles should be identical to those in the biennial programme plan; requested the Secretary-General to include in the introduction of the budget fascicles information on the new and/or revised mandates approved by the Assembly subsequent to the adoption of the biennial programme plan; and requested that the Committee for Programme and Coordination, in performing its programmatic role in the planning and budgeting process, review the programmatic aspects of those new and/or revised mandates and any differences that arise between the biennial programme plan and the programmatic aspects of the proposed programme budget. The Assembly also decided that the Committee would no longer consider the budget outline. In that resolution, the Assembly recognized

[2] Ibid., para. 437.

[3] See *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 16* (A/58/16), paras. 630 and 631.

the important role of the Committee in planning and programmatic matters and decided that matters concerning resource requirements would fall under the purview of only the Advisory Committee and the Fifth Committee.

11. With respect to budgetary matters, the Assembly decided to keep the format of the programme budget and to maintain the level of information contained therein. On that point, the biennial programme budget had been shortened to facilitate consideration and decision-making on the basis of a higher level of information on resource requirements. Details are provided as supplementary information only to the Advisory Committee.

12. The Assembly, in the above-mentioned resolution, also decided to review, on the basis of comments provided by the Committee for Programme and Coordination, with a view to taking a final decision at its sixty-second session, the format, content and duration of the strategic framework, including the necessity of maintaining part one.

III. Strategic framework

13. As articulated in the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8), the medium-term plan was considered the principal policy directive of the Organization, providing the framework for the biennial programme budgets. The planning process was to assure Member States that the work of the Organization would be resourced and conducted in a manner that had been approved and would be in compliance with the legislative intent. The first medium-term plan was for the period 1974-1977 and was structured according to sectors (for example, statistics, population and transport) and included estimated resource requirements. The plan for 1984-1989 was the first six-year plan, which was extended to 1991. With the introduction of the budget outline for the period 1990-1991, pursuant to General Assembly resolution 41/213, the subsequent medium-term plans no longer included estimated resource requirements. The duration of four years was reinstated for the 1998-2001 medium-term plan, which was restructured to provide congruence between its programmes and the sections of the programme budget to ensure a better link with resource requirements and enhanced accountability. The plan for the period 2002-2005 was the first to reflect specific concepts of results-based budgeting and included a logical framework articulating objectives, expected accomplishments and indicators of achievement.

14. As mentioned above, pursuant to General Assembly resolution 58/269, the proposed strategic framework for the period 2006-2007, comprising part one: plan outline, reflecting the longer-term objectives of the Organization, and part two: biennial programme plan, was submitted to the Assembly at its fifty-ninth session, through the Committee for Programme and Coordination at its forty-fourth session, in 2004. No decision could be reached on part one: plan outline. The Committee did not recommend approval of part one and the Assembly, in its resolution 59/275, decided to adopt only the biennial programme plan, which was issued with a short introduction listing the priorities approved by the Assembly.[4]

[4] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 6* (A/59/6/Rev.1).

15. The second proposed strategic framework for the period 2008-2009, comprising part one: plan outline and part two: biennial programme plan, was submitted to the General Assembly at its sixty-first session, through the Committee at its forty-sixth session, in 2006. Again, the Committee did not recommend approval of part one. The view was expressed that the plan outline focused on format and did not provide an idea of the challenges facing the Organization, of lessons learned, of positive experiences of the past period or of strategies to reform the Organization. Again, the Assembly, in its resolution 61/235, decided to adopt only the biennial programme plan, which was issued with a short introduction listing the priorities approved by the Assembly.[5]

16. It is noted that while medium-term plans over the years have all included an introduction, which was intended to provide a succinct overview of all the programmes, those introductions have been criticized for not having addressed strategic issues but presenting only a summary of the activities carried out by the Organization within each programme. An attempt was made to be more strategic and policy-oriented at the level of the Organization in the form of a "perspective", in the context of the medium-term plan for the period 1998-2001. The intention was to provide an overarching analysis of persistent problems, challenges and emerging trends to be addressed by the international community. Consensus could not be reached, resulting in an introduction to the medium-term plan for the period 1998-2001 that presented only the priorities of the Organization. It is worth noting that the priorities for the Organization have not changed since their approval for the four-year medium-term plan for the period 1998-2001.

17. The Secretary-General addresses problems and challenges on a regular basis, responding to changing events and emergency situations by expressing his views and presenting his proposals on how the Organization should respond. In the context of planning, as part of the programme-planning, budget, monitoring and evaluation cycle, however, each attempt made by the Secretary-General to present his vision for the longer term, expressing his analysis of continuing problems and future challenges, has led to intense debate. Agreement has been reached on the format and structure of the plan and on the individual programmes, but no consensus could be reached on the content of the longer-term objectives for the Organization. Criticisms by Member States over the years have included lack of balance in reflecting the interests of all Member States; use of terminology that had not yet been agreed; inaccurate translation of mandates; and the need to bear in mind that resources were finite. The plan outline for the period 2008-2009 focused on format and procedural issues. The Committee for Programme and Coordination expressed disappointment at the absence of references to longer-term objectives and challenges faced by the Organization and recommended that the General Assembly approve only the priorities in the plan outline.

18. Member States have reached consensus on how to address specific challenges at the programme and subprogramme levels, but in terms of overall longer-term objectives for the Organization, given the divergent views of Member States, agreement has not been reached. Given the fact that the General Assembly has not approved part one: plan outline for two consecutive periods of the strategic framework, the Assembly may wish to consider whether or not to continue with that element of the strategic framework.

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[5] *Official Records of the General Assembly, Sixty-first Session, Supplement No. 6* (A/61/6/Rev.1).

19. While timing (see para. 3 above) is sometimes a problem, in terms of inclusion of, for instance, the recommendations of the Millennium Declaration in the medium-term plan for 2002-2005 or of the findings of monitoring and evaluation reviews of one biennium for the preparation of the subsequent biennium (for example, monitoring and evaluation of the 2006-2007 programme budget is currently not available for the preparation of the proposed programme budget for 2008-2009) in the planning and budgeting documents, it should be understood that programme managers do not ignore those new mandates at the implementation stage. Programme managers do in fact pay attention to the recommendations and decisions of legislative bodies throughout the year, whether or not they have yet been specifically mentioned in planning or budgeting documents. The time lag does not prevent programme managers from adequately taking into account new mandates that affect their work, as well as they should if they pay attention to intergovernmental decisions on matters directly or indirectly affecting it.

20. Similarly, findings from monitoring and evaluation reviews are known to managers before their publication in reports submitted by the Office of Internal Oversight Services and can readily be taken into account when undertaking their work or preparing for their future plans and budgets. Given the fact that objectives and expected accomplishments are fairly general, the absence — because of timing — of specific references to new mandates, such as the Millennium Development Goals would not, for the large part, have resulted in those mandates being ignored during implementation of the plan and the related programme budget. A review of the biennial programme performance report for the biennium 2000-2001 would reveal references to, and an assessment of, the implementation of the Millennium Development Goals even in the absence of such specific references in the medium-term plan or programme budget covering that period.

21. The concerns expressed about the shortcomings of the plan, with respect to its focus on activities rather than on expected accomplishments and its length, have been addressed. Compared to past plans, which have comprised two volumes, the current biennial programme plan no longer lists activities but reflects objectives, expected accomplishments and indicators of achievement. The current biennial programme plan for the period 2008-2009[5] consists of 400 pages, and each subprogramme already presents only key expected accomplishments and key indicators, even though there may be many more that are of interest to programme managers in determining the effectiveness of their work. Any further reduction in the length of the plan would result in a level of generality that would render the programmes and subprogrammes meaningless and devoid of vital information for Member States to take decisions regarding the work of the Organization.

22. With the experience gained since General Assembly resolution 58/269, the two-year duration of the plan would appear to be appropriate, providing programme managers with a planning tool that is easily translated into a biennial programme budget. A longer period covered by the plan, say a four- or six-year period as in the past, would require programme managers to then adapt it to a two-year period for the biennial programme budget, an extremely time-consuming exercise with limited beneficial result, as experienced in the past. The fact that the programmatic elements of the proposed programme budget are now required to be identical to the plan makes the preparation and review of the budget a less time-consuming exercise for the Secretariat and Member States alike, because they have had the opportunity to review the plan prior to the start of budget preparation and to provide the

appropriate guidance to the Secretary-General on the formulation of the budget to ensure implementation of the programme of work.

23. While it may be argued that the review process by many intergovernmental bodies continues to be duplicative, Member States have consistently pointed out that the process was an important one for them to coordinate and reconcile potential inconsistencies between central and decentralized mandates as well as to express a shared commitment to the work of the Organization as a whole. The existence of a plan provided a measure of assurance that actions to address new challenges would not be taken at the expense of actions that continue to be necessary to deal with persistent problems, particularly in the context of limited resources. The process of adopting the plan has been important for building consensus on the work of the Organization.

24. The fact that the Committee for Programme and Coordination now reviews only the plan and not the proposed programme budget — unless there are changes to the approved plan — has made the budget review process a less protracted and a less time-consuming exercise.

25. There has not been any disagreement on the presentation of the logical framework that is presented in part two: biennial programme plan. While improvements can still be made, particularly with respect to the selection of key indicators that are meaningful, the format of the plan has by and large been effective in implementing results-based management concepts. The focus is no longer on outputs and activities but on expected accomplishments and on how to measure whether or not they have been achieved. The decision that needs to be taken by the General Assembly is whether or not to maintain part one: plan outline.

IV. Biennial programme budget

26. Pursuant to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, the Secretary-General's proposed programme budget is prepared within the framework of the plan. Since the beginning of programme planning, the programme budget has covered a period of two years, irrespective of the duration of the plan. The budgeting process has also evolved over the years and changes have taken place with respect to format and methodology. For the first biennium following the adoption of General Assembly resolution 58/269, namely 2006-2007, the programme narratives of the programme budget, namely the objective of the Organization, expected accomplishments of the Secretariat and indicators of achievement, were identical to those approved in the biennial programme plan for the period. Budget sections that included modifications because of new mandates were submitted to the Committee for Programme and Coordination for review.

27. In accordance with the recommendation of the Committee, contained in its report on the forty-fifth session,[6] the proposed programme budget for 2008-2009 will also include the overall orientation for each programme that is presented in the biennial plan, not just the logical framework comprising the objective of the

[6] See *Official Records of the General Assembly, Sixtieth Session, Supplement No. 16* (A/60/16), para. 118.

Organization, expected accomplishments of the Secretariat and indicators of achievement. In other words, the entire biennial programme plan for 2008-2009, excluding the strategy and references to legislative mandates, will be reproduced in the proposed programme budget for that biennium. The strategy and legislative mandates will be drawn upon and referenced as applicable in budget proposals. In addition, there will also be performance measures, external factors and outputs. Each budget section will, by necessity, also include a brief summary of budgetary matters with respect to overall changes for that section, including changes in the number of posts, the level of resource requirements and any other matters having an impact on the proposed resource requirements for that section. Those additional elements would not require review by the Committee for Programme and Coordination.

28. An argument could be made, on the one hand, that performance measures and external factors could also be included in future plans. On the other hand, it could be argued that more accurate performance measures and external factors would be more readily available only at the time of preparation of the programme budget, a year after the start of the preparation of the biennial programme plan. For example, at the end of 2005, programme managers were required to start preparation of their biennial programme plan for 2008-2009 for approval in 2006. At the end of 2006, programme managers began preparation of their proposed programme budget for 2008-2009 for approval in 2007. It is the view of the Secretary-General that performance measures and external factors should continue to be reflected only in the programme budget.

29. The Secretary-General's proposed budget outline and programme budgets are now submitted, pursuant to resolution 58/269, only to the General Assembly through the Advisory Committee. Only when there are changes to the programmatic elements (overall orientation, objective of the Organization, expected accomplishments of the Secretariat and indicators of achievement), as approved for the biennial plan, would the programme budget be submitted to the Committee for Programme and Coordination for its review.

30. Those procedures have worked well. Budget review is now less time-consuming, for Member States and the Secretariat. The Committee for Programme and Coordination now has more time to focus on monitoring and evaluation issues and on determining whether the expected accomplishments have been achieved.

V. Monitoring and evaluation

31. Linked to better planning, budgeting and implementation efforts is the adequacy of an effective monitoring and evaluation system. The General Assembly, in its resolution 58/269, emphasized the need to strengthen the monitoring and evaluation system and in that regard urged the Secretary-General to improve the format and timing of programme performance and evaluation reports.

32. Pursuant to that resolution, the Office of Internal Oversight Services, in collaboration with the Joint Inspection Unit, submitted its report on proposals for the strengthening and monitoring of programme performance and evaluation (A/60/73). The Joint Inspection Unit, which had issued a series of reports on managing for results in the United Nations system (see A/59/607, A/59/617, A/59/631 and A/59/632), outlined the steps necessary for the strengthening of

performance monitoring and the effective use of evaluation findings. The Unit described a number of practices in place in organizations of the United Nations system as well as challenges faced by those organizations, such as adequacy of training, guidelines, monitoring systems and databases; benchmarking; improvements needed in the definition of expected accomplishments and meaningful indicators; and greater use by intergovernmental bodies of performance information for decision-making.

33. The conclusions reached by the Office of Internal Oversight Services in its above-mentioned report included:

(a) Implementation by stakeholders (intergovernmental bodies, the Office and programme managers) of actions to strengthen monitoring and evaluation, as listed in the annex to the report. For example, the Committee for Programme and Coordination should focus on addressing questions of relevance, usefulness, efficiency and effectiveness of the work carried out; specialized intergovernmental bodies should review monitoring and evaluation reports; the Office should strengthen central monitoring and evaluation systems and results-based management systems; and programme managers should pay greater attention to self-evaluation of their activities;

(b) Adequate training must be made available;

(c) Tools and systems supporting results-based management must be improved and integrated.

34. The General Assembly, in its resolution 60/257, took note of the report and encouraged intergovernmental bodies to make use of the findings in the programme performance report of the Secretary-General and evaluation reports in planning and policymaking. The Assembly also requested a report to be submitted to it at its sixty-second session on the measures to strengthen self-evaluation by programme managers and to ensure more extensive and uniform use of self-evaluation at the programme and subprogramme levels, as well as to develop and implement common professional standards and methodologies for self-evaluation throughout the United Nations system, in consultation with the United Nations System Chief Executives Board for Coordination. Further, in its resolution 61/235, the Assembly recalled its resolution 60/257 and requested the Secretary-General to submit proposals to improve the links between monitoring, evaluation, programme planning and budgeting.

35. A parallel attempt to improve the effectiveness of the Organization followed the General Assembly's request, in its resolution 60/1, that an external evaluation of the governance and oversight system of the United Nations be undertaken. The findings of that evaluation were submitted to the Assembly, which, in its resolution 61/245, requested, inter alia, that a review be undertaken of results-based management at the United Nations. The review will address the basic requirements for such a system to be effective, including credible measurement, analysis and utilization of results information, transparency and accountability. The findings from that review will be presented to the Assembly before the end of its sixty-first session. It is expected that the aforementioned requests of the Assembly, contained in resolutions 60/257 and 61/235, for the submission of reports on monitoring and evaluation, will be dealt with in the context of the outcome of the review of results-based management.

36. Mention must be made of the resources for monitoring and evaluation exercises. Programme managers have found it difficult to assign sufficient specific resources for more effective monitoring and self-evaluation of their regular budget activities. With the need to report on results every two years, the monitoring and self-evaluation exercises have somewhat improved, as reflected in the biennial programme performance reports. But, as the Office of Internal Oversight Services has po nted out in its reports, discrete resources for those exercises are difficult to pinpo.nt since those exercises are largely carried out by staff as part of their substantive work. Programmes and subprogrammes that have a large proportion of financing from voluntary contributions have fared better in terms of allocation of specific resources to monitoring and evaluation. Donors require such monitoring and evaluation exercises and make provision for them. The question of the adequacy of regular budget resources, of course, remains a question of the extent to which programme managers are willing to assign an adequate portion of their approved resources to undertake monitoring and evaluation activities. It is primarily a question of willingness to organize and distribute resources for their respective work programmes to meet monitoring and evaluation requirements. As regards central capacity, earlier reports by the Office of Internal Oversight Services have raised the issue of the adequacy of resources available for carrying out its responsibility for monitoring and evaluation. The report of the Office on its strengthening (A/60/901) sets out proposed revised arrangements for its role in the areas of inspection, evaluation and monitoring.

VI. Conclusions and recommendations

37. The elements of the programme planning, budgeting, monitoring and evaluation cycle have evolved over the years, with the most recent introduction of results-based budgeting and results-based management concepts. The plan remains the principal policy directive of the United Nations, expressing a shared commitment to the work of the Organization as a whole and ensuring that actions to address new challenges would not be taken at the expense of actions that continue to be necessary to deal with persistent problems.

38. While it has been possible for Member States to reach consensus on the work of the Organization at the programme and subprogramme levels, in terms of the substance and format of the planning and budgetary documents, it has not been possible for Member States to reach agreement on part one of the strategic framework, which was intended to present the longer-term objectives of the Organization. The articulation of longer-term objectives for the Organization has turned out to be a difficult exercise. Different approaches and formats have been proposed, but Member States have not been able to reach consensus.

39. As far as budgetary matters are concerned, experience has shown that the current status, in terms of duration and format of the biennial programme budget, have met the concerns of the General Assembly. Review only by the Advisory Committee for consideration and recommendation to the Assembly, unless there are programmatic changes which would then also be reviewed by the Committee for Programme and Coordination, has reduced the time spent on preparation and review of the proposed programme budget.

40. While the adequacy of monitoring and evaluation procedures and systems, and the use of such findings, has been a continuing concern of the General Assembly, it is nevertheless clear that the overall machinery for the implementation of the programme planning, budgeting, monitoring and evaluation cycle is in place. The effectiveness of those elements can certainly be improved, and the introduction of results-based budgeting and results-based management has brought to light a number of improvements: better understanding of results expected and not just of outputs delivered, refinements in planning and budgetary documents, less duplicative review; as well as deficiencies: the degree of attention to monitoring and evaluation matters by both the Secretariat and by Member States, inadequate commitment by senior management to support results-based management and inadequate continuous training. The findings from the review on results-based management currently being undertaken may yield further insight into the stumbling blocks that have prevented the Organization from fully and effectively implementing the current procedures and mechanisms for planning, budgeting, monitoring and evaluation.

41. In the light of the changes that have taken place in the past six years, and subject to decisions taken by the General Assembly on the above-mentioned reports that it will be considering at its sixty-second session, concerning the programme planning, budgeting, monitoring and evaluation cycle, the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, last revised in 2000, would need to be revisited and modified accordingly. In that regard, the Office of Internal Oversight Services, in its report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives (A/61/83), has already highlighted areas for modifications to article VII on evaluation. Other modifications would also be required for provisions related to the plan, the budget and the role of the Committee for Programme and Coordination.

42. Changes to the planning and budgeting process to ensure a more results-oriented Organization have addressed concerns about the format and content of planning, budgeting, monitoring and evaluation reports, the lengthy process and duplicative nature of intergovernmental review, management issues, flexibility, training, transparency and accountability. Efforts must also continue to rationalize and streamline the documentation that goes to Member States. While improvements and refinements continue to be made in all those areas, the basic policies, procedures and mechanisms are in place. Future reports on those matters will undoubtedly reveal lacunae and areas for further improvement as lessons are learned regarding what works and what does not.

43. **The General Assembly may wish to:**

(a) **Decide that the planning instrument for the Organization shall be the strategic framework, to become effective for the biennium 2010-2011;**

(b) **Decide whether to continue including part one: plan outline in the strategic framework;**

(c) **Decide that the Committee for Programme and Coordination shall continue to review the strategic framework and any changes thereto as reflected in the related biennial proposed programme budget;**

(d) Decide that the Advisory Committee shall continue to review the Secretary-General's proposed budget outline and proposed biennial programme budgets.

44. The General Assembly may also wish to request the Secretary-General to:

(a) Undertake a review of the Regulations and Rules Governing Programme Planning and submit proposals for further modifications for its consideration at its sixty-fourth session;

(b) Continue strengthening results-based management, including monitoring and evaluation activities;

(c) Ensure that training on the programme planning, budgeting, monitoring and evaluation cycle be fully integrated as part of the Organization's training programme and included in any orientation courses for senior managers to enhance their commitment to results-based management.